

Foreign/Alien Property and Casualty Insurers, **Reciprocal Insurance Exchanges**

<p>Must be attached to the tax return:</p> <ul style="list-style-type: none"> • NE Business Page of the Annual Statement • Schedule T of the Annual Statement • Check made payable to Nebraska Dept. of Insurance 	<p>Mail tax return and check to:</p> <p>Nebraska Department of Insurance 941 "O" Street, Suite 400 Lincoln, NE 68508-3639</p>
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Nebraska Co. I.D. No.	Contact Person
NAIC No.	E-Mail Address
Federal Tax I.D. No.	Telephone

City _____ **State** _____ **Zip Code** _____

TYPE OF INSURER (Select One):
 _____ **Property and Casualty Company**
 _____ **Reciprocal Insurance Exchange**

State of _____)
County of _____) ss

I, _____, being duly sworn on oath say that I am _____
of the _____ Insurance Company of the State of _____
and that the tax statement is correctly computed in accordance with the foregoing instructions.

Subscribed and sworn to before me, a Notary Public, this day of 20

1

SECTION II - PREMIUM TAX

GROUP ACCIDENT AND HEALTH PREMIUMS

		(2) NEBRASKA BASIS	(3) STATE OF DOMICILE BASIS	(4) GREATER OF COLUMN 2 OR 3
1.	Gross direct premiums received on Nebraska business	.00	.00	
2.	Credit (group) premiums received on Nebraska business	.00	.00	
3.	Dividends paid or credited to policyholders	.00	.00	
4.	Other deductions applicable to state of domicile (Itemize on a separate schedule. Do not include tax deductions applicable under Line 26A and 26B)	.00	.00	
5.	Net taxable premiums (Line 1 plus Line 2 minus Line 3 and Line 4)	.00	.00	
6.	Tax rate applicable	.005		
7.	Tax (Multiply Line 5 by Line 6)	.00	.00	.00

CREDIT INDIVIDUAL & ALL OTHER ACCIDENT AND HEALTH PREMIUMS

		(2) NEBRASKA BASIS	(3) STATE OF DOMICILE BASIS	(4) GREATER OF COLUMN 2 OR 3
8.	Gross direct premiums received on Nebraska business	.00	.00	
9.	Dividends paid or credited to policyholders	.00	.00	
10.	Other deductions applicable to state of domicile (Itemize on a separate schedule. Do not include tax deductions applicable under Line 26A and 26B)	.00	.00	
11.	Net taxable premiums (Line 8 minus Line 9 and Line 10)	.00	.00	
12.	Tax rate applicable	.01		
13.	Tax (Multiply Line 11 by Line 12)	.00	.00	.00

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ALL OTHER PREMIUMS

		(2) NEBRASKA BASIS	(3) STATE OF DOMICILE BASIS	(4) GREATER OF COLUMN 2 OR 3
14.	Gross direct premiums received on Nebraska business	.00	.00	
15.	Dividends paid or credited to policyholders	.00	.00	
16.	Other deductions applicable to state of domicile (Itemize on a separate schedule. Do not include tax deductions applicable under Line 26A and 26B)	.00	.00	
17.	Net taxable premiums (Line 14 minus Line 15 and Line 16)	.00	.00	
18.	Tax rate applicable	.01		
19.	Tax (Multiply Line 17 by Line 18)	.00	.00	.00
20.	Premium tax (Line 7 plus Line 13 and Line 19, Column 4)			.00
21.	*Franchise tax	N/A	.00	.00
22.	Other tax (Include calculations on a separate schedule)	.00	.00	.00
23.		.00	.00	.00
24.		.00	.00	.00

25.	Total premium tax (Sum of Lines 20 through 24, Column 4)	.00
26.	Tax deductions: (See Instructions)	
	A. Guaranty fund assessments	.00
	B. Community development	.00
27.	Total tax deductions (Sum of Lines 26A and 26B)	.00
28.	NET PREMIUM TAX (LINE 25 MINUS LINE 27, IF LESS THAN ZERO, ENTER ZERO)	.00

***FRANCHISE TAX – Those companies whose state of domicile imposes a franchise tax in addition to premium tax or in lieu of a premium tax, attach on a separate schedule the tax form and/or computation of the franchise tax.**

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SECTION III - FIRE INSURANCE TAX

A	B	C	D	E	F	G	H
Line of Business	Total Direct Premiums	Less Dividends	Net Direct Premiums	Nebraska Percent of Fire	Nebraska Fire Tax Premium	Domicile Percent of Fire	State of Domicile Fire Tax Premium
Fire				100%	.00	%	.00
Crop Hail				1%	.00	%	.00
Farmowners M.P.				45%	.00	%	.00
Homeowners M.P.				34%	.00	%	.00
Commercial M.P. (See Note 1 Below)				50%	.00	%	.00
Ocean Marine				10%	.00	%	.00
Inland Marine				15%	.00	%	.00
Auto Physical Damage				8%	.00	%	.00
Aircraft				10%	.00	%	.00
Other				%	.00	%	.00

Note 1: Line 5.1 from the Direct Business Page (non-liability portion)

29.	Total taxable premium	.00		.00
30.	Tax rate applicable	.0075		
31.	Fire insurance tax (Multiply Line 29 by Line 30)	.00		.00
32.	Other fire tax (Itemize, include calculations on a separate schedule)	.00		.00
33.		.00		.00
34.		.00		.00
35.	TOTAL FIRE INSURANCE TAX (SUM OF LINES 31 THROUGH 34, IF LESS THAN ZERO, ENTER ZERO)	.00		.00

36.	Applicable state basis (Greater of Column F or Column H)	.00
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SECTION IV – WORKERS’ COMPENSATION COURT CASH FUND TAX

		(2) NEBRASKA BASIS	(3) STATE OF DOMICILE BASIS	(4) GREATER OF COLUMN 2 OR 3
37.	Gross Direct Premiums (Workers Compensation)	.00	.00	
38.	Tax rate applicable	.01		
39.	TAX (MULTIPLY LINE 37 BY LINE 38, IF LESS THAN ZERO, ENTER ZERO)	.00	.00	.00

SECTION V - FEES

		(2) NEBRASKA BASIS	(3) STATE OF DOMICILE BASIS	(4) GREATER OF COLUMN 2 OR 3
40.	Renewal of Certificate of Authority	100.00	.00	.00
41.	Filing Annual Statement	200.00	.00	.00
42.	Insurance Fraud Fee	100.00	.00	.00
43.	Other fees (Itemize)	.00	.00	.00
44.		.00	.00	.00
45.	Total fees (Sum of Lines 40 through Line 44, Column 4)			.00

SECTION VI – SUMMARY OF TAXES AND FEES

46.	Premium tax (Line 28)	.00
47.	Fire insurance tax (Line 36)	.00
48.	Workers' Compensation Court Cash Fund Tax (Line 39)	.00
49.	Fees (Line 45)	.00
50.	Total taxes and fees (Sum of Lines 46 through 49)	.00
51.	Prepayments (April 15, June 15, September 15; payments and applied credits)	.00
52.	Unapplied credit balance	.00
53.	Total prepayments and unapplied credits (Line 51 plus Line 52)	.00
54.	Balance due (If Line 50 is greater than Line 53, enter amount. Enclose payment of this amount).	.00
55.	Overpayment (If Line 53 is greater than Line 50, enter amount here)	.00
56.	Amount to be refunded	.00
57.	Amount to be credited to prepayment	.00

CHECKLIST

	YES	NO
Copy of Schedule T of the Annual Statement Attached?		
Copy of the Nebraska Business Page of the Annual Statement Attached?		
Check payable to Nebraska Department of Insurance Attached?		
Tax Return is Signed and Notarized?		